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Foundations of College Writing- Dr. Sherry

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Accounting Major Decisions

**Problem:**

In recent years, the accounting major has become more and more popular, but at the same time college students have trouble majoring in this field throughout their entire college career. Students typically have an idea in their heads, if they've never had any background with accounting, that it is something that just anyone can do. This assumption about accounting is not necessarily what students come to find, however. With this in mind, I ask, what makes students want to major, or continue to major, in accounting? In this paper I will discuss the factors that influence students to choose this major. I will be using research from other sources, interviews that I've conducted, and my own personal experience to try to answer this question.

**Background:**

Violette and Chene, 2012, used three other sources to show what factors go into the decision to major in accounting in college. From these three sets of researchers they found that "students who took at least one high school accounting course were more likely to choose an accounting major," "high school guidance counselors also play a significant role," and finally that "students' experiences in their first college accounting course was a key factor in their decision to remain an accounting major," (Violette, 2012, pg 1).2  Students are more successful when they have already had some experience in the field of accounting. However, some students were told by their school guidance counselors to take accounting in high school that probably didn't have prior experience. But, how many of these students were unsuccessful in their first accounting course in college? On the other hand, the information provided by this research done by Violette and Chene makes me wonder how many of the students that were successful in their first accounting course had never taken a high school accounting course.3

In another article, "The Accounting Principles Instructor's Influence on Students' Decision to Major in Accounting", written by Shawn Mauldin, John L. Crain and Patricia H. Mounce, it is said that students tend to decide to major in accounting when they either take it in high school, or during their first accounting course in college. However, "research indicates that many accounting students decide on their major during the first 2 years of college," (Mauldin, 2000, pg 142). Students who have never taken accounting prior to coming to college do have a chance at successfully majoring in it. The article reports that a lot of the students that are successful have taken a high school accounting course, but it also states that some of the students that weren't even accounting majors took Principles of Accounting in college and were successful in it. Why are some students who have no prior experience able to understand it while others have so much trouble?

**Method:**

In order to try to better understand what makes students choose to major in accounting I conducted interviews with two girls that are current freshman at Bloomsburg who are majoring in accounting; Clare and Madison. Clare took one accounting course during her senior year in high school, and Madison has never taken an accounting course before coming to college. I, also, am an accounting major with three years of prior knowledge and experience in the subject and can use that experience to help myself get a better understanding of why it is so difficult for students with no prior experience to understand the information.

**Findings:**

As I mentioned, I have conducted two interviews with currently enrolled accounting students, Clare and Madison.1 I interviewed Clare first, who took accounting during her senior year in high school. When I asked Clare how she was doing in her first college accounting class she said "Not really, it's kind of common sense, I feel like everyone should be able to do what we've done so far in the class..," (Silfee, M., 2013). However, the other student that I interviewed, Madison, found that it was very difficult material that was being covered so far in the class and she needed a lot of help to understand what was going on. I asked them each how much time they spend studying accounting right now. Clare answered "around four hours per week" and Madison answered "probably between four and six hours per week,", and they both thought that they should probably study a little bit more than that, (Silfee, M., 2013). Finally, I asked them both how they became interested in accounting and what, in general, made them decide to major in accounting in college. Clare said that her high school course definitely sparked her interest in the subject and that because of the class she was able to go to an event where she could talk to accountants and found out that it's a very flexible career, the income is good, and the job availability is very high. When I asked Madison this she said that she basically knew nothing about accounting and was originally accepted as a math major but she changed it to accounting after coming to an open house and going to the accounting meeting during that. She told me that the biggest thing that made her change her major was hearing about the job availability that the accounting field offers, (Silfee, M., 2013).2 Students who took accounting in high school tend to have a better chance of understanding it once they get to college. I also found that students are very concerned with job availability. Madison was a math major until she heard about the job availability for accountants. Clare also mentioned that this was part of what influenced her decision. "Plus the job opportunities are great for accountants."3

From my own experience, I know that accounting isn't something that just anyone can do in college. I find it to be quite simple, but that clearly is not the case for everyone. Before I started my Principles class I used to wonder why that was, but now I have a pretty good idea of this. I found that in high school, not only did we go a lot slower in the process of learning everything, but we also learned it in the order of the accounting cycle. The accounting cycle is the order in which accountants analyze and put together the information that they are In gathering and arranging for a business. In college, the professors teach it backwards. They teach the middle steps of the accounting cycle, and then they go back to the beginning and then they re-teach everything that they already taught. If I had never taken accounting before, I would be lost too! Also, I found that I really enjoyed accounting before I ever came to college. I know a bit about the career and the opportunities that it has to offer me, such as a job right out of college, but I made sure it was what I wanted to do before I decided to study it based on that fact. Many students don't think about what accounting is all about before they come to college and think they're going to be able to major in it and be successful at it. People don't know enough about the subject in order to be making that kind of decision. However, some students think that being able to find a job using their degree is the most important reason for getting a degree.

**Conclusion:**

Based on the data that I, and the other researchers, have collected, I have concluded that the three biggest reason that students come to college to major in accounting is that they took it in high school and were successful in their learning, they didn't take it in high school but didn't find it to be too difficult once they started practicing it in college, or they knew they could most likely get a job after graduation. Students who have a background in the subject prior to coming to college tend to find it much easier than students who come to college with no prior knowledge on the subject, on average. However, there are obviously some exceptions to this. Some students find the information and the way that it's presented to them in college easier to understand than others. This is why some of the students who have no prior experience continue on as accounting majors while others choose to drop out of it because they just weren't catching on in college.

In my opinion, students should be told, not only about the opportunities that being an accounting major in college has to offer once they finish college, but also that it isn't what everyone thinks it is. There should be accounting electives available for students to take, along with other business classes. Business is a growing field for students to want to get a degree in, and it should be advertised what they are getting themselves into before they do it. More research should be done on what can be done to get the word out about these opportunities and this field in general.

References

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